

INTERIM IRM PROCEDURAL UPDATE

DATE: 10/12/2011

NUMBER: WI-21-1011-1622

SUBJECT: Remittance Strategy for Paper Check Conversion (RS-PCC)

AFFECTED IRM(s)/SUBSECTION(s): 21.3.4

CHANGE(s):

IRM 21.3.4.7.1.4 through IRM 21.3.4.7.1.4.15 - Updated and added to procedures for processing payments using RS-PCC.

21.3.4.7.1.4 (10-12-2011)

Remittance Strategy for Paper Check Conversion (RS-PCC)

(1) Remittance Strategy for Paper Check Conversion (RS-PCC) replaces the manual way of processing remittances in a Taxpayer Assistance Center (TAC). The remittances are scanned, imaged, data captured, and stamped “electronically processed”. However; whenever the system is not working, TAC managers must rely on the guidance provided by the Area Analyst through the Territory manager for when to transship payments to the Submission Processing Center.

Note: Payments that cannot be processed on the day they were received should be processed at the beginning of the next business day.

(2) Employees must use this process to scan all payments received in the TAC unless it cannot be scanned or be processed using RS-PCC. See IRM 21.3.4.7.1.4.1(8), *Checks that Cannot be Processed Through RS-PCC*.

(3) **Standards for RS-PCC:** The Service is committed to making sure that taxpayers’ payments are credited to their accounts in a timely manner. All non-cash payments must be scanned on the day of receipt but no later than the next business day.

Note: Employees should scan payments throughout the day and not be left until the end of the day.

21.3.4.7.1.4.1 (10-12-2011)

Procedures for Processing Payments Using RS-PCC

(1) Process all non-cash payments received in the TAC per IRM 21.3.4.7.1, *Non-Cash Payments*.

Note: All payments received in the TAC must be entered on Account Management System (AMS). Generate Form 795-A throughout the day, making sure no more than 20 payments are listed.

(2) Paper Check Conversion Over the Counter (PCC OTC) is the process of converting paper checks into electronic ACH (Automated Clearing

House) debits or to image documents that are cleared through the Check 21 network. Since the Paper Check Conversion process is automated, the collections and reporting process is more efficient.

(3) RS-PCC has the capability to process single checks, split checks (1 check to multiple tax modules), multiple checks (several checks to 1 tax module), secondary/tertiary transactions, perform key verification, entity validation, and improved business rules at the TAC Offices.

(4) Posting information for RS-PCC is sent to the Electronic Federal Payment Posting System (EFPPS) for master file posting. These payments are identified on master file with a 17 digit Electronic Funds Transfer (EFT) Trace number on IDRS. The Tape Edit processor (TEP) assigns two additional leading digits to denote the Submission Processing Center Code (29 for Ogden) to which makes the EFT number 17 positions for master file and IDRS research (except command code EFTPS).

(5) RS-PCC payments are identified by the literal EFT- TRACE and a DLN beginning with "81".

(6) The EFT numbers for TAC begins with " 521" and the eighth and ninth position indicates the TAC Offices.

Note: See IRM 3.17.278-4, *Field Assistance RS-PCC Sites*.

(7) Determine if the non-cash payment can be processed using RS-PCC per the list below.

Checks that can be processed using RS-PCC
US Treasury Checks
Traveler's Checks
Money Orders (including Postal Money Orders)
Third-Party Checks (even if drawn on a personal account)
State and Local government Checks signed over to IRS (Campus Support will stamp over check with United States Treasury Stamp)
Credit Card Checks
Business Checks
Cashier's Checks
Other US Government Checks
Payroll Checks
Personal/Customer Checks
Certified Checks

(8) See the list below for types of non-cash payments that cannot be processed using RS-PCC.

Checks that Cannot be processed using RS-PCC
Foreign items drawn on non-US Financial Institutions
Check payable in non-US currency
Savings Bond Redemptions
Starter Checks with no preprinted name and address lines
Checks with missing or incomplete MIRC characters

Government checks not endorsed
Remittance for a non-master file (NMF) account
Remittance for an account not on Master File <i>Example:</i> W-7 application received without primary TIN
Comp checks with Form 2290
Any payment over \$99,999,999.99 (See (17) below concerning large dollar payments)

(9) Person designated to scan the payments must review all payments in each batch for accuracy and reconcile per IRM 21.3.4.7.3.2, *Reviewing and Shipping Form 795-A and 3210 for Payments and Payments with Returns*. Validate the information on the noncash payment instrument, such as date, payable to line, dollar amount, signature and entity information. Follow procedures outlined in IRM 21.3.4.7.1, *Non-Cash Payments*.

a) Determine if correct Transaction Code was used, per IRM 3.17.278.-3, *Valid Transaction Codes*.

b) Secondary Transaction codes that can be processed using RS-PCC are TC 460 and 570.

(10) If an 809 receipt is issued for non-cash payment this payment cannot be processed using RS-PCC. Normal manual procedures would apply per IRM 21.3.4.7.11, *Procedures for Accepting Cash Payments in Taxpayer Assistance Centers (TAC) with Courier Services*.

(11) All Forms 795-A, appropriate posting documents and payments must be put into a sensitive envelope with a completed (except for the RPSID#) RS-PCC label attached (See Figure 21.3.4-3).

Note: Do not staple checks to posting documents. Paper clipping documents together is acceptable.

(12) If you receive a payment with a return extension or an amended form attached, date stamp that form with received with remittance stamp. Separate the payment from the form. Make a copy of the first page of the form and attach the payment to the copy. This will be used as the posting document.

(13) Prepare any attached tax returns, extension forms and amendments for transshipping. You may place the RS-PCC and non remittance returns in the same transshipping envelope; on a separate Form 3210s write "RS-PCC" at the top of the Form 3210 designated for RS-PCC returns and write "Non-Remitt" at the top of the Form 3210 designated for Non Remittance returns. The RS-PCC and Non-remittance returns may be placed in the same mailing envelope.

(14) See IRM 21.3.4.8.4, *Reviewing and Shipping Form 3210 for Returns without Payments and Returns Received with Payments processed using RS-PCC except Forms W-7 (The primary taxpayer does not have a SSN or an ITIN) and 2290* for additional guidance.

(15) All unscanned non-cash payments at the end of the day must be placed in the safe.

Remittances that have not been scanned should continue to be stored in the safe. Once the remittance is scanned, storage can be in a locked container. Scanned payments will be kept in a designated locking file cabinet.

(16) All un-scanned remittances from the previous day **MUST** be scanned at the beginning of the next business day.

(17) If you receive a large dollar payment of \$100,000.00 (IMF), \$50,000.00 (BMF) or more, process the payment and scan immediately using RS-PCC per IRM 21.3.4.7.3.1, *Preparation of Form 795-A*. The large dollar payment must be the only item in that batch with its own RPSID.

Caution: Large dollar payments over \$99,999,999.99 can not be scanned using RS-PCC and must be transshipped. Please refer to IRM 21.3.4.7.3.1, *Preparation of Form 795-A*.

(18) Complete the RPSID sheet by attaching the RPSID Label.

21.3.4.7.1.4.2 (10-12-2011)

RS-PCC Processing Payment Procedures

(1) Remittances are batched with 1 - 20 remittances per batch with a RPSID Sheet.

(2) After successfully logging into the RS-PCC RL II application using you SEID and LAN Password, the user is ready to begin entering the remittances information.

(3) From the RS-PCC RL II Home Page, click **"Payment Entry"**

(4) On the Payment Entry Menu the Entry Operator (EO) will chose **New Batch**, this will allow the operator to input the check information for processing.

- This starts a new batch at the first payment entry screen
- Batches cannot be created without a least one payment saved

(5) The operator will then chose if the remittances will be processed as a **Single, Multi or a Split** payment:

- Single Payment – one payment to one transaction
- Multi Payment – many payments to one transaction
- Split payment – one payment to many transaction

(6) Click **"Scan Check"** button to activate the scanner. A green light on the scanner indicates that it is ready to receive checks. The scanner will automatically flip the check and scan the back. The check image will appear on the screen. Ensure the check is readable. The remittance is placed in the scanner with the Magnetic Ink Character Recognition (MICR) line of the check aligned with the right side of the scanner. The MICR line is the bank routing number found on the bottom of the check. Gently push the check forward to allow the scanner to grasp the check.

(7) When the scanner identifies a problem with the remittance **MICR Data**, (See IRM 3.17.278-4, *Field Assistance RS-PCC Sites*).

- a) Attempt to rescan the check once or twice

- b) Clear the check by clicking the Clear Scan button which will releases the check and clears the captured code line and images, allowing the operator to rescan the check
 - c) If MICR error still exist the MICR code line will have to manually corrected
- (8) Input the fields needed to process a payment. See IRM 21.3.4.7.1.4.2, *Formatting Data Entry Fields*.
- (9) Ensure that the “**Check Amount**” field and the “**Primary Transaction Amount**” field are the same amount, and that they match the taxpayer check.
- (10) If the check written amount and numeric amount does not match, see IRM 3.8.45, *Manual Deposit Process*.
- (11) The scanner will imprint “**Electronically Presented**” on the front of the check. If this does not appear, the Manager/Lead or other authorized designee needs to stamp or write “**Electronically Presented**” on the check manually. The stamp needs to be placed in a location that does not interfere with the dollar amount, the financial institution information or the signature.
- (12) The Entry Operator (EO) clerk inputting the batch visually verifies that all checks are scanned properly, that the entire front of the check image is visible on the screen, and that the dollar amount is legible before scanning the next check or signing out of the batch.
- (13) When finished, click **Finish**. If the EO has realized that there are discrepancies, this action allows for correction to a payment before the batch is complete.
- (14) EO can now click:
 - a) Print & Complete – prints batch listing and promotes the batch to the next status
 - b) Complete - promotes the batch to the next status
 - c) List Payment - to make correct
- (15) Compile the following for the RS-PCC Reviewer:
 - a) Completed RPSID sheet
 - b) Printed Batch listing
 - c) Initiated copies of all Forms 795
 - d) Posting documents
 - e) Payments
- (16) Give completed batch to Quality Reviewer for Key Verification.
- (17) If you have a check that is listed on a Form 795-A that cannot be scanned, remove the check(s), adjust the amount total and process the remittances for transshipping via UPS, per IRM 21.3.4.7.3.1, *Preparation of Form 795-A*.

21.3.4.7.1.4.3 (10-12-2011)

MICRS Line Approval/Duplicate Check Approval

- (1) When the Entry Operator has to edit the MICR line or the system detects that the check may be a duplicate of another check in the system

the payments will need Supervisor approval before it can go to Ready for Key Verification (KV).

(2) The Supervisor will receive an e-mail alert that a batch of work needs approval.

(3) The supervisors will logon to RSPCC and click on the “Awaiting Supervisors Approve” from the RS-PCC home page. Find the batch and make the approval.

(4) Review MICR Line Approval:

- **Approve** – Promotes the check to the Saved status and then displays the Check Approval List page.
- **Delete** – Deletes the payment containing the check and then displays the Check Approval List page.
- **Check Detail** – Displays the Check Detail page for the currently displayed check.

21.3.4.7.1.4.4 (10-12-2011)

RS-PCC Key Verification (KV)

(1) The operators perform quality review on payments through an electronic method called Key Verification (KV). All batches **must** be Key Verified before they can be transmitted to Treasury/FMS for deposit.

(2) To KV a batch the operator selects the Key Verification Tab. This will display a list of all available batches that are “Ready for Key Verification” and “In Key Verification”. To KV a batch, the operator will select a batch with the status “Ready for Key Verification”.

The operator cannot Key Verify their own work.

(3) The operator will key enter data for each payment into the KV edit pages.

(4) The operator will correct any errors encountered during KV.

(5) Once a batch is selected, the status will change to “In Key Verification”. Upon completion of the KV process, the batch will be sent to Treasury/FMS for deposit.

(6) The RS-PCC reviewer must retain copies of all Forms 795-A, printed report of the completed Batch List Report and a RPSID Sheet for the Retention File. Follow Key Verification procedures in the *RS-PCC User Guide* found on the Field Assistance Web Site:

http://win.web.irs.gov/field/RS_PCC.htm.

(7) **Request for Temporary Change in Key Verification Requirements**

– Whenever staffing in a TAC falls below two employees, the manager can request a change in the Key Verification Requirements (to only KV the dollar amounts) by sending an e-mail to the Territory Manager with CC to the Area Remittance Analyst and the Headquarters Remittance Analyst.

The request must include the following information:

- a) Reason(s) for temporary KV change
 - b) Date(s) of KV change
 - c) Expected date for restoration of KV change
- The Territory Manager will reply via e-mail of his/her approval/disapproval. Key

Verification of the dollar amount only can be done remotely. The remote TAC should have a copy of the batch list and the check. Key verify the dollar amount from the check not the batch listing.

Note: The person that scans a batch of checks (RS-PCC Operators) cannot Key Verify (Quality Review) the same batch of checks. Once the batch has been key verified it will be sent systemically for deposit.

21.3.4.7.1.4.5 (10-12-2011)

RS-PCC Batch Management

(1) The Batch Management function allows Manager/Lead or other authorized designee to perform the following:

- View batches
- List payments
- Print batch lists
- Delete a batch before being sent for deposit
- Restart batches in a failed status
- Set KV configuration for site and/or user
- Generate the End of Day Report (EOD)

(2) The Batch Management function is also available to users with the RS-PCC Analyst role. The analyst is able to perform the following:

- View batches
- List payments
- Print batch lists
- Generate the End of Day Report (EOD)

(3) An analyst views payments and batches with read-only access.

21.3.4.7.1.4.6 (10-12-2011)

RS-PCC Deposits

(1) The Deposit function displays all batches deposited through the Financial Management Service (FMS).

(2) The Deposit function allows the Manager/Lead or other authorized designee to perform the following:

- Lists Deposits - displays deposit tickets retrieved from FMS
- View Deposits - displays detailed information about the selected deposit ticket
- Deposited Payments - lists the payments associated with the deposit ticket
- View Batch - displays the batch information for a deposited payment

(3) Deposit Ticket States on are:

- **Summary Received** - The creation of the deposit ticket (ALC+2, deposit date, deposit ticket number, IRN)
- **Detailed Received** - Deposit ticket has been successfully retrieved and stored within the RS-PCC application

- **Transmitted for Posting** - RS-PCC has successfully prepared and transmitted the payment record file to EFPPS
- **Posted** - Response has been received from EFPPS that all transactions have successfully posted to the master files
- **Transmitted for Archival** - Deposit data has been transmitted to Remittance Transaction Research System (RTR) for long-term research

Note: TAC Deposit ticket name 20092900FA

21.3.4.7.1.4.7 (10-12-2011)

RS-PCC End of Day Reports

(1) Only RS-PCC users with Supervisor or HQ Analyst can order the End of Day Report (EOD) from the RS-PCC Application. The EOD can be ordered at anytime for any given day. See IRM 3.17.278-7, *RS-PCC End of Day Report*.

(2) The EOD Report allows the Manager/Lead to monitor payments on a daily basis. The report is also used to ensure that all batches are in the "Acknowledged" status and to determine the status of batches in the RS-PCC workflow.

(3) To order the EOD report the user will Logon to RS-PCC and from the Home page select the Batch Management tab.

- a) Select the EOD Report
- b) Select the site you are ordering the EOD
- c) Using the calendar select the date and submit
- d) The EOD report will be created and sent to your e-mail account from:
rspcc@enterprise.irs.gov

(4) Batch Life Cycles:

- **In Data Entry** - The batch has been created and remittance transactions are being added to it.
- * Awaiting Supervisor Approval -
- **Ready for Key Verification** - All remittance transactions have been added to the batch and the operator has marked the batch as complete. It is ready for key verification.
- **In Key Verification** -The batch has been opened for key verification and an operator is key verifying it.
- **Ready for Deposit** -The batch has been key verified and is ready for deposit with FMS.
- **Transmitting for Deposit** -The batch is in the process of being transmitted for deposit with FMS.
- **Failed Transmission** - An error occurred transmitting the batch to FMS.
- **Sent for Deposit** -System has transmitted the check of the remittance transaction for deposit to FMS ELVIS.

- **Acknowledged** - FMS has sent notification to RS-PCC system that the batch was successful processed at FMS.

21.3.4.7.1.4.8 (10-12-2011)

215 Deposit Ticket

- (1) To obtain access to the 215 Deposit Ticket, see IRM 21.3.4.7.1.4.12, *RS-PCC Access/Security Forms and Passwords*.
- (2) Deposit Date is the next business date after the scan date.
- (3) The 215 Report is the Official Deposit for RS-PCC. It is used to ensure that all batches that were scanned by an individual went to deposit.
- (4) The report is in SEID order (alpha, numeric) and date order. The SEID is for the entry operator. See IRM 3.17.278-10, *PCC-OTC ELVIS 215 Report*.

21.3.4.7.1.4.9 (10-12-2011)

RS-PCC Balancing

- (1) All scanned work **MUST** be balanced daily.
- (2) The Manager/Lead or other authorized designee should balance their previous days work using the **ELVIS Deposit Ticket (SF215)**, the Batch Listing from the scanned work and **RS-PCC End of Day Report (EOD)**.
- (3) The Manager/Lead or other authorized designee compares the ELVIS Deposit Ticket (SF215) and the RS-PCC End of Day Report to ensure all scanned checks were deposited.
- (4) Once it is determined that a batch is on the 215 Deposit ticket update the RPSID sheet with the Deposit ticket date found on the top of the 215. The Manager/Lead or other authorized designee's responsibility to determine what batches were not processed through to Treasury/FMS.
- (5) When there is a discrepancy, the Manager/Lead or other authorized designee will determine which checks were not deposited and that state of the batch.
- (6) When a batch did not go to deposit because they were stalled in the RS-PCC work flow they will be in one of the following state:
 - a) Ready for Deposit
 - b) Transmitting for Deposit
 - c) Sent Deposit

Note: Do Not attempt to transship batches for manual processing without the consent of the RS-PCC HQ Analyst when they are still in the RS-PCC work flow (Ready for Deposit, Transmitting for Deposit and Sent Deposit).

21.3.4.7.1.4.10 (10-12-2011)

Reconciliation Report

- (1) This report generated through the RS-PCC system. It is generated at 9:30 a.m. eastern time and should be distributed each day by 12:30 p.m. eastern time to a specific distribution list through Outlook.

(2) This report provides a summary of the deposit and batch activity that have not been deleted from the RS-PCC database. It is also used to determine when checks can be shredded. This is a 2 part report:

a) Deposit Ticket Summary - over view of the deposit ticket states

b) Batch Listing - review of batches by site that have not been deleted from the data base

(3) Deposit Ticket States on are:

- **Summary Received** - The creation of the deposit ticket (ALC+2, deposit date, deposit ticket number, IRN)
- **Detailed Received** - Deposit ticket has been successfully retrieved and stored within the RS-PCC application
- **Transmitted for Posting** - RS-PCC has successfully prepared and transmitted the payment record file to EFPPS
- **Posted** - Response has been received from EFPPS that all transactions have successfully posted to the master files

(4) When determine to shred checks you will verify the state of the Deposit ticket on the Reconciliation Report (Deposit ticket Summary).

(5) Using your Deposit Ticket Date (notated on each batch in balancing ALC 20092900 FA) determine the state of the FA deposit ticket.

(6) If the Deposit ticket date has a date in the transmitted to Archival column or the Deposit Ticket date is no longer on the Reconciliation Report (Deposit ticket Summary), then the batch for that deposit can be shredded.

21.3.4.7.1.4.11 (10-12-2011)

Manager/User Responsibility

(1) IRS users and managers of the PCC system must view and/or print the U. S. Treasury Financial Management Service Paper Check Conversion Over the Counter (PCC OTC) Standard Operating Procedures (SOP) by accessing the PCC website at: <https://www.pccotc.gov/pccotc/index.htm>.

(2) There are two important major components in PCC OTC that are used to process a check from presentment to collection. The Electronic Verification and Image Service (ELVIS) is used for researching and printing check images and Point of Sale (POS) is the software used on the Agency's computer to process a check transactions. In order to use ELVIS, you are required to have Internet access, as it is accessible only through the PCC website at: <https://www.pccotc.gov>. All users must have internet access and be able to access the PCC website.

21.3.4.7.1.4.12 (10-12-2011)

RS-PCC Access/Security Forms and Passwords

(1) #

(2) To request access RS-PCC RL II, you must submit a request via Online 5081 system <https://ol5081.enterprise.irs.gov/>.

1) Logon to Online 5081

2) From the **Personal Menu** select "Initiate a Personal 5081"

- 3) Select "Request Access to Application"
 - 4) Select "**RS-PCC**"
 - 5) Select the appropriate RS-PCC Role: RS-PCC Operator, RS-PCC Supervisor or RS-PCC Analyst (See IRM 3.17.278, *Paper Check Conversion (PCC) System*).
 - 6) Submit Online 5081 and follow all instructions
 - 7) Once approved, logon to Online 5081 and sign the completed request
- (3) RS-PCC RL II is a TIVOLI installation package which is requested through OS GetItServices
<https://itams.enterprise.irs.gov:11160/oa/login.jsp>. An icon for the RSPCC Web application will be added to your workstation or laptop after installation to the terminal where a scanner will be placed. All other terminals that are not connected to a scanner will have to use the RS-PCC RL II URL for access
<https://rspcc.enterprise.irs.gov:4443/rspccweb/index.jsp>.
- (4) A scanner is necessary for a user to scan the taxpayer remittance in RS-PCC. The scanner must be connected to the workstation desktop or laptop to be able to scan the taxpayer remittance. The scanner may be moved, as needed, between workstations where the RS-PCC Web application has been installed.
- (5) To Login to RS-PCC RL II, you will enter your Standard Employee Identification Number (SEID) and Local Area Networks (LAN) password and press the Login button. Any changes to your password are made through the Password Management System (PWM). If a user account becomes locked, or the user has forgotten their password, they must use Password Management System (PWM).
- (6) Three failed attempts to access the system will lock your LAN account preventing access to the system. You may unlock your account if you are registered with Password Management (PWM). Otherwise, you will be required to contact the Enterprise Service Desk (1-866-743-5748).

21.3.4.7.1.4.13 (10-12-2011)

RS-PCC Roles

- (1) When requesting access to RS-PCC through Online 5081, there are 3 levels of access depending on the function you perform:
- **RS-PCC Operator** - enters payments and performs quality review
 - **RS-PCC Supervisor** - enters payments, performs quality review, manages batches and payments, monitors workload and manages deposits
 - **RS-PCC Analyst** - performs payment research and monitors system activity with read only access

21.3.4.7.1.4.14 (10-12-2011)

RS-PCC RL II Input Fields

(1) The following are configurable input fields for RS-PCC Payments. An ^(*) indicates a required input field.

- *IRS Receive Date (MMDDYYYY)
- *RPSID
- *Check Amount
- *Name Control
- *TIN
- *Master File Tax Code (MFT)
- *Tax Period (YYYYMM)
- *Amount 1 (Transaction Amount)
- *TC 1 (Primary Transaction Code)
- Designated Payment Code
- Amount 2 (Transaction Amount)
- TC 2 (Secondary Transaction Code)
- Amount 3 (Transaction Amount)
- TC 3 (Tertiary Transaction Code)

(2) RPSID Range

- Perfect Misdirected Remittance (000001 – 489999)
- Discovered Remittance (497000 - 499999)

Note: TAC RPSID Range for Perfect payment have been pre-assigned. See IRM 3.17.278-4, *Field Assistance RS-PCC Sites*.

21.3.4.7.1.4.15 (10-12-2011)

Formatting Data Entry Fields

(1) Received Date

- Must be 8 numeric characters
- Must be in MMDDYYYY format

(2) RPSID (Remittance Processing System Identification)

- Must be 6 numeric characters
- Must be Valid Range for your Campus
- Must be Valid Range for your payment type
- Must have a Valid combo with DPC (Designated Payment Code) see IRM 3.17.278-4, *Field Assistance RS-PCC Sites*.

(3) Check Amount

- Cannot be all zero
- Must be \$.01 - \$99,999,999.99
- No commas

(4) Name Control

- May be 2 - 4 characters
- May be in lower or upper case
- May not contain spaces or dashes

(5) TIN (Tax Identification Number)

- SSN or EIN
- Cannot contain dashes

(6) MFT (Master File Transaction Code). See IRM 3.17.278-2, *Valid MFT* or Manager/Lead or other authorized designee for a copy of Valid MFT Codes.

- Must be 2 characters
- Must be numeric

(7) Tax Period

- Must be 6 numeric characters
- Must be in YYYYMM format
- Valid values are (190001 - 209912)

(8) Amount 1, Amount 2, Amount 3 (Transaction Amount)

- Primary, Secondary and Tertiary,
- Same format as Check Amount

(9) TC 1, TC 2, TC 3

- Primary, Secondary and Tertiary Transaction Code. See IRM 3.17.278-3, *Valid Transaction Codes*, or the Manager/Lead or other authorized designee for a copy of Valid Transaction Code.
- Must be 3 characters
- Must be numeric

(10) DPC

- Must be 2 characters
- Must be numeric IRM 3.17.278-1, *DPC Codes*.

IRM 21.3.4.7.2 - Added Note to not direct taxpayers converting cash to a specific financial institution

5. If an 809 book holder is out of the office (examples include, training, meeting, leave, lunch), or the TAC has an approved deviation, the taxpayer will be directed to convert the cash. During peak periods when traffic is heavy in a TAC, managers can give taxpayers the option of waiting or converting the cash.

Note: Do not direct taxpayers to a specific financial institution for converting cash.

IRM 21.3.4.14.3.2.3 - Added Form 13794-W to lien withdrawal procedures

2. Lien withdrawal after paying a tax bill - If a taxpayer has paid their tax bill in full and a lien has been released, inform the taxpayer of the benefits of a withdrawal of the NFTL (see below). If the taxpayer would like to submit a request to withdraw the NFTL, assist the taxpayer with the preparation of Form 13794-W, *Request for Withdrawal or Partial Withdrawal of Notice of Federal Tax Lien*.

3. Lien withdrawal after entering into a Direct Debit installment agreement (DDIA) - If a qualifying taxpayer meets the eligibility requirements (see below), they may be able to have a lien withdrawn after entering into a

DDIA. If the taxpayer would like to submit a request to withdraw the NFTL, assist the taxpayer with the preparation of Form 13794-W, *Request for Withdrawal or Partial Withdrawal of Notice of Federal Tax Lien*.

4. Fax the request to the appropriate Collection Advisory Group based on where the lien was filed. Fax numbers are located in Pub 4235, *Collection Advisory Group Addresses*. Provide the taxpayer with:

- The original (or a copy) of the completed Form 13794-W
- Pub 4235 with the appropriate Advisory Group notated
- Advise the taxpayer to expect an interim contact from the Advisory Group within ten (10) calendar days from date submitted (faxed to Advisory Unit).

IRM 21.3.4.32 and related exhibits - Updated definition of ID theft, removed redundant, outdated information and OOU restrictions

1. Definition of Identity Theft - A fraud that is committed or attempted, using a person's identifying information without authority.